

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House .....  
Passed Senate .....  
Failed to Pass Senate .....

House File 179

January 31, 1947.  
Judiciary 2.

By AVERY.

## A BILL FOR

An Act to amend section six hundred thirty-eight point  
twenty-five (638.25), Code 1946, relating to account-  
ing of executors and administrators.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 Section 1. Section six hundred thirty-eight point
- 2 twenty-five (638.25), Code 1946, is hereby amended by
- 3 adding after the period (.) in line 5 the following
- 4 paragraph:
- 5 "Necessary and extraordinary services shall be
- 6 construed to also include services in connection
- 7 with real estate and tax matters."

### EXPLANATION OF H. F. 179

In recent years because of federal income tax and other federal taxes, there has been necessitated considerable additional work of a technical nature on the part of executors and administrators, and the law for such services has not been changed for some forty years. This bill makes it clear that executors and administrators should receive compensation for their services in such matters.